

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1045 - HB 1115**

March 19, 2015

**SUMMARY OF BILL:** Increases from 10 to 14 days' written notice the timeframe for which the State Board of Equalization must provide an assessor of property when the board elects to convene a hearing.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Providing tax assessors an additional four days' notice to prepare for a hearing is not anticipated to have a significant fiscal impact on the board or on any tax assessor.
- No significant change in the number of hearings.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink, reading "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

/maf

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